IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Inventor: Migimatsu Application No.: 10/047,374

Filed: January 14, 2002

Title: SYSTEM AND METHOD FOR

TRANSMITTING VOICE MESSAGES THROUGH THE

INTERNET

Confirmation No: 7420 Group Art Unit: 2664 Examiner: Raj K. Jain

RESPONSE TO RESTRICTION REQUIREMENT UNDER 37 C.F.R. §1.111

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This response is in reply to the Office Action mailed March 6, 2006. No fees are due.

Listing of Claims begin on page 2 of this paper.

Remarks begin on page 6 of this paper.